



CITY OF BRYAN
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City of Bryan **FY2005 Budget in Brief**

This Budget Brief provides a general overview of the City of Bryan's adopted budget for Fiscal Year 2005. The budget reflects the proper resource allocation for the City based upon the agreed goals and objectives of the City Council. This brief is intended to help you better understand the budget development process and the resulting operating budget. The budget is the Council's primary policymaking tool. In addition, this brief will highlight some of the major initiatives of the City's budget.

PREPARING YOUR BUDGET

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| Jan. | Council goal-setting |
| April | Staff budget training |
| May | Initial revenue and expenditure projections |
| June | Department meetings with city manager, develop proposed budget for review with Council |
| July | Council Workshops; Receive Certified Tax Roll; File Proposed Budget |
| Aug. | Publish Notice on Tax Rate; Publish Notice of Public Hearings |
| Sept. | Public Hearings to Adopt Budget and Tax Rate; Vote on Appropriations and Tax Rate Ordinances |
| Oct. | Formal filing of approved budget document |

Major Initiatives for Fiscal Year 2005

An important aspect of economic development continues to be enhancement of the City's image. This initiative will be addressed through funding for continued capital improvements, such as park and street improvements, entryway beautification, water and sewer upgrades, and downtown revitalization. Henderson Park will be complete and is slated to open in January. Economic development efforts will continue through collaboration with the Bryan Business Council. Another focus for FY2005 is generating more community participation in city government. Funding has been included for programs such as the Neighborhood Association Partnership Program, the Bryan Leadership Academy and the Citizen's Police Academy.

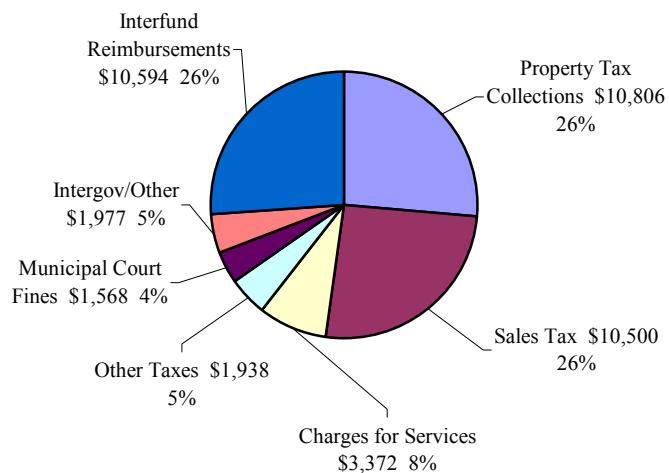
Dollars and Cents

Like many governmental entities, cities use a fund basis of accounting. Funds are normally established for each major type of revenue for specific functions. Bryan's fund types include General Fund, Enterprise Funds, Debt Service, Special Revenue Funds, and Internal Service Funds. A summary of the budgeted revenues and expenditures appears below:

Fiscal Year 2005	Revenues	Expenditures
General	\$ 40,754,363	\$ 40,876,528
Water	8,875,127	8,661,131
Wastewater	10,461,536	10,156,525
Solid Waste	6,665,040	6,540,166
BTU Electric (City)	117,261,627	116,804,155
BTU Electric (Rural)	22,945,244	22,141,231
Self-Insurance Fund	1,405,820	2,163,930
Community Development	1,797,919	1,797,919
Street and Drainage Improvements	4,665,072	4,435,000
Debt Service	6,728,366	6,773,116
Other Funds	4,257,156	7,793,845
	<hr/> \$ 225,817,270	<hr/> \$ 228,143,546

The General Fund is the general operating fund for the City and is the primary focus of this budget brief. The General Fund accounts for the majority of city services, including general administration, support services, development services, culture and recreation, public safety and public works. Budgeted expenditures include salaries and benefits, supplies, maintenance, services and capital outlay. Total revenues for the General Fund are projected to be \$40,754,363 for Fiscal Year 2005. Property taxes will provide approximately 26% of General Fund revenues. The second largest source, 25% of General Fund revenues, will come from sales tax. Other revenue sources include charges for services, other taxes, court fines, intergovernmental grants, and interfund reimbursements. Interfund reimbursements include payments for use of rights of way, reimbursements, and payments-in-lieu of taxes for combined revenue of 29%.

GENERAL FUND REVENUE SOURCES

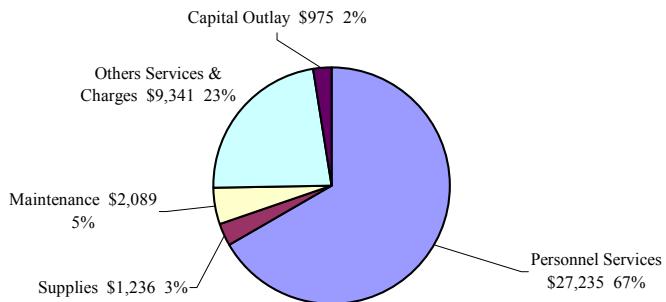


Property Tax Collections	\$ 10,806
Sales Tax	\$ 10,500
Charges for Services	\$ 3,372
Other Taxes	\$ 1,938
Municipal Court Fines	\$ 1,568
Intergov/Other	\$ 1,977
Interfund Reimbursements	\$ 10,594
	\$ 40,754

GENERAL FUND EXPENDITURES

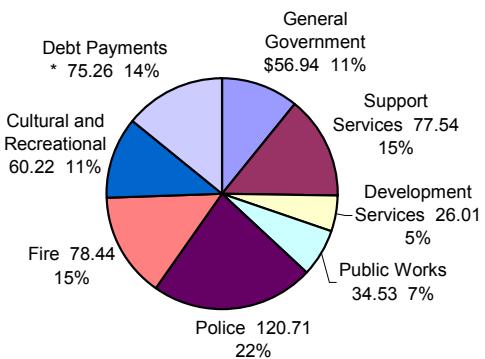
Fiscal Year 2005 includes budgeted expenditures of \$40,876,528 in the General Fund. Roughly two-thirds is allocated for salaries and benefits. Other charges and services account for approximately 23% of the budgeted expenditures. The balance will be utilized for supplies, maintenance, debt service, transfers and capital outlay. Planned capital outlay expenditures include funding for the development of the Downtown Visitor's Center, park development, replacement vehicles, and library books.

GENERAL FUND EXPENDITURES BY CATEGORY



The average property tax paid per resident is calculated to be \$529.66 (based on an \$83,228 home). The Fiscal Year 2005 property tax rate is \$0.6364 per \$100 of assessed valuation. These funds provide numerous invaluable services to our citizens and can be broken down as follows:

PROPERTY TAX ALLOCATION (Based on \$529.66 average property tax)



General Government	\$ 56.94
Support Services	77.54
Development Services	26.01
Public Works	34.53
Police	120.71
Fire	78.44
Cultural and Recreational	60.22
Debt Payments *	75.26
	\$ 529.66

* Debt Payments are used to fund streets, parks, & building improvements & equipment purchases